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IN THE SPECIFICATION

Please replace the Abstract of the Disclosure with the following replacement Abstract:

ABSTRACT OF THE DISCLOSURE

An absolute steering angle of a steering shaft for a vehicle is measured using rotatable bodies that rotate together with the steering shaft at respective predetermined rotation ratios. A $\Psi_M{}'$ value is obtained by measuring a relative rotational angle Ψ'' of a first rotatable body and a $\theta_M{}'$ value is obtained by measuring the relative rotational angle θ' of a second rotatable body. θ_C's are obtained by calculating relative rotational angles θ's of the second rotatable body corresponding to the $\Psi_M{}'$ value, using the relation between Ψ'' and θ'. A frequency i-value of the first rotatable body is obtained by comparing the θ_Cs to the $\theta_M{}'$ value. An absolute steering angle $\Phi 1$ of the steering shaft is obtained based on the relation between absolute rotational angles Ψ and Φ, after Ψ is obtained using the i-value.